

General Fund Actual and Estimated Expenditures by Department
Percent Change from FY 2003 Actual - FY 2007 Estimate

Department	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 Est.	% Chng.
General Government:						
Administration, Dept.	\$2,699,900	\$8,699,900	\$8,563,600	\$8,815,000	\$9,016,600	234.0%
Attorney General	13,081,800	13,078,100	14,420,100	15,705,800	17,078,900	30.6%
Controller, State	5,046,500	4,973,400	4,784,800	5,044,200	7,182,000	42.3%
Governor, Office	1,266,700	1,370,600	1,435,400	1,470,200	1,485,800	17.3%
Governor, Executive Office	13,306,800	14,421,700	14,839,700	15,655,300	16,441,600	23.6%
Legislative Branch	9,483,200	9,187,000	10,293,100	10,480,900	11,057,900	16.6%
Lieutenant Governor	116,200	83,700	95,100	96,200	134,500	15.7%
Revenue and Taxation, Dept.	22,717,400	24,319,900	24,947,400	25,210,500	25,348,700	11.6%
Secretary of State	3,060,500	1,956,900	2,025,800	2,031,100	2,020,300	-34.0%
Treasurer, State	<u>1,280,800</u>	<u>1,186,400</u>	<u>1,231,300</u>	<u>1,234,000</u>	<u>1,249,300</u>	-2.5%
Total General Government	72,059,800	79,277,600	82,636,300	85,743,200	91,015,600	26.3%
Public Safety:						
Correction, Dept.	104,749,500	107,650,600	114,783,600	128,349,100	144,428,100	37.9%
Judicial Branch	24,486,600	24,455,200	25,237,700	25,793,200	27,749,100	13.3%
Juvenile Corrections, Dept.	29,783,800	31,843,900	32,694,400	33,968,000	34,411,600	15.5%
Police, Idaho State	<u>17,008,400</u>	<u>16,858,400</u>	<u>16,766,200</u>	<u>16,720,900</u>	<u>17,593,900</u>	3.4%
Total Public Safety	176,028,300	180,808,100	189,481,900	204,831,200	224,182,700	27.4%
Health & Human Services:						
Catastrophic Health Care	10,442,400	12,126,700	15,835,500	20,260,300	20,766,800	98.9%
Health and Welfare, Dept.	349,208,200	360,386,800	425,024,200	462,456,200	489,116,700	40.1%
Public Health Districts	9,437,500	9,166,300	9,557,600	9,776,500	9,809,700	3.9%
Independent Living Council	0	0	<u>74,800</u>	<u>63,100</u>	<u>119,700</u>	0.0%
Total Health & Hum. Serv.	369,088,100	381,679,800	450,492,100	492,556,100	519,812,900	40.8%
Education:						
Agr. Research and Extension	22,616,700	23,816,700	24,865,700	25,479,500	26,129,000	15.5%
College and Universities	206,930,000	217,953,500	225,598,900	234,076,200	243,726,400	17.8%
Community Colleges	18,257,000	19,223,900	19,885,500	20,816,700	22,067,200	20.9%
Deaf and Blind School	6,891,400	7,187,000	7,505,400	7,790,900	7,694,100	11.6%
Educ., Office of State Board	4,604,500	3,287,500	4,092,300	4,608,900	6,442,200	39.9%
Health Education Programs	7,207,700	7,519,500	7,867,500	8,400,200	8,834,400	22.6%
Historical Society	1,838,500	1,923,700	1,973,700	228,000	2,493,200	35.6%
Library, State	2,308,400	2,418,600	2,551,600	2,637,100	2,663,900	15.4%
Professional-Technical Educ.	41,856,900	44,144,900	45,979,300	47,189,400	48,804,800	16.6%
Public Broadcasting	1,818,500	1,528,200	1,595,000	1,602,100	1,658,600	-8.8%
Public Schools	920,000,000	943,000,800	964,706,500	995,344,700	1,291,587,000	40.4%
Special Programs	8,693,600	9,140,000	9,578,000	9,737,300	9,971,800	14.7%
Super. of Public Instruction	5,042,000	5,130,900	5,232,400	5,304,500	5,422,500	7.5%
Vocational Rehabilitation	<u>3,635,400</u>	<u>3,673,000</u>	<u>7,676,500</u>	<u>7,737,900</u>	<u>8,113,600</u>	123.2%
Total Education	1,251,700,600	1,289,948,200	1,329,108,300	1,370,953,400	1,685,608,700	34.7%
Economic Development:						
Agriculture, Dept.	9,527,500	9,442,800	9,572,700	10,059,000	10,727,100	12.6%
Commerce, Dept. *	6,292,500	6,254,400	0	0	0	0.0%
Commerce and Labor, Dept.**	0	0	7,898,300	7,586,200	8,898,700	0.0%
Labor, Dept. *	527,100	433,300	0	0	0	0.0%
Self-Governing Agencies	<u>2,587,200</u>	<u>3,392,900</u>	<u>3,466,300</u>	<u>3,937,700</u>	<u>3,771,800</u>	45.8%
Total Econ. Development	18,934,300	19,523,400	20,937,300	21,582,900	23,397,600	23.6%
Natural Resources:						
Environmental Quality, Dept.	14,668,900	15,146,000	15,234,100	15,894,900	16,247,000	10.8%
Lands, Dept.	4,400,100	4,489,500	4,844,800	4,744,700	4,769,100	8.4%
Parks and Recreation, Dept.	9,172,800	6,639,800	6,793,700	7,474,700	7,219,400	-21.3%
Water Resources, Dept.	<u>9,404,300</u>	<u>9,686,200</u>	<u>10,833,000</u>	<u>11,877,500</u>	<u>13,354,200</u>	42.0%
Total Natural Resources	37,646,100	35,961,500	37,705,600	39,991,800	41,589,700	10.5%
State Totals	\$1,925,457,200	\$1,987,198,600	\$2,110,361,500	\$2,215,658,600	\$2,585,607,200	34.3%

* FY 2008 Appropriation includes the Legislatures endorsement of the Governor's initiative of restoring Commerce and Labor into separate agencies. The two agencies were originally combined in FY2005.

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Percent Change from FY 2003 Actual - FY 2007 Estimate**

Department	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 Est.	% Chng.
General Government:						
Administration, Dept.	\$23,219,300	\$27,958,600	\$33,826,600	\$36,563,100	\$49,022,200	111.1%
Attorney General	13,203,300	13,655,200	14,530,400	16,293,100	17,436,400	32.1%
Capital Budget	36,557,400	8,553,400	15,437,100	19,452,300	77,197,800	111.2%
Controller, State	10,621,600	11,278,000	11,790,300	11,708,100	14,935,400	40.6%
Governor, Office	1,723,600	1,571,400	1,597,900	1,682,500	1,677,600	-2.7%
Governor, Executive Office	56,437,900	71,798,100	79,952,100	96,343,900	108,077,100	91.5%
Legislative Branch	10,434,800	10,065,800	11,200,900	11,605,600	17,179,400	64.6%
Lieutenant Governor	116,200	83,700	95,100	98,700	134,500	15.7%
Revenue and Taxation, Dept.	27,168,100	29,531,000	30,897,400	33,663,700	33,146,000	22.0%
Secretary of State	2,242,600	1,956,900	2,025,800	2,083,800	2,487,100	10.9%
Treasurer, State	<u>5,357,900</u>	<u>1,968,200</u>	<u>1,851,800</u>	<u>1,882,300</u>	<u>2,060,400</u>	-61.5%
Total General Govt.	187,082,700	178,420,300	203,205,400	231,377,100	323,353,900	72.8%
Public Safety:						
Correction, Dept.	125,831,100	127,759,100	136,396,200	153,877,500	173,246,600	37.7%
Judicial Branch	27,340,100	28,460,700	30,068,800	31,415,500	37,029,500	35.4%
Juvenile Corrections, Dept.	41,385,200	42,815,900	42,914,400	43,441,500	46,091,500	11.4%
Police, Idaho State	<u>45,039,600</u>	<u>48,432,600</u>	<u>49,925,900</u>	<u>51,436,600</u>	<u>57,121,700</u>	<u>26.8%</u>
Total Public Safety	239,596,000	247,468,300	259,305,300	280,171,100	313,489,300	30.8%
Health & Human Services:						
Catastrophic Health Care	14,139,400	14,907,300	18,512,100	23,023,400	22,991,800	62.6%
Health and Welfare, Dept.	1,255,569,400	1,389,325,100	1,492,912,800	1,573,272,300	1,657,743,100	32.0%
Public Health Districts	44,661,300	48,097,800	53,828,700	56,117,300	60,178,500	34.7%
Independent Living Council	0	0	263,000	68,200	320,700	0.0%
Total Health & Hum. Serv.	1,314,370,100	1,452,330,200	1,565,516,600	1,652,481,200	1,741,234,100	32.5%
Education:						
Agr. Research and Extension	27,622,600	28,040,300	28,047,500	31,303,100	31,050,400	12.4%
College and Universities	295,947,800	325,614,200	341,832,000	377,214,600	418,722,700	41.5%
Community Colleges	18,557,000	19,523,900	20,185,500	21,116,700	20,516,200	10.6%
Deaf and Blind School	7,108,800	7,609,800	7,925,900	8,197,200	8,217,400	15.6%
Educ., Office of State Board	5,275,400	5,622,900	10,539,700	10,887,400	14,482,000	174.5%
Health Education Programs	7,360,600	7,746,800	8,279,700	8,986,100	9,556,800	29.8%
Historical Society	2,837,200	2,930,100	3,125,800	3,767,200	5,132,800	80.9%
Library, State	3,479,200	3,740,000	4,098,600	4,240,100	5,782,900	66.2%
Professional-Technical Educ.	50,166,000	52,261,500	54,119,600	56,803,900	59,210,800	18.0%
Public Broadcasting	2,623,100	5,680,200	2,456,800	3,073,900	4,114,400	56.9%
Public Schools	1,306,984,500	1,493,316,000	1,523,170,600	1,586,952,300	1,714,377,700	31.2%
Special Programs	8,844,700	9,355,100	9,946,800	10,144,800	10,487,300	18.6%
Super. of Public Instruction	152,474,600	20,401,500	23,804,700	18,982,600	25,892,300	-83.0%
Vocational Rehabilitation	<u>16,844,100</u>	<u>18,101,400</u>	<u>22,628,900</u>	<u>23,639,400</u>	<u>24,878,300</u>	<u>47.7%</u>
Total Education	1,906,125,600	1,999,943,700	2,060,162,100	2,165,309,300	2,352,422,000	23.4%
Economic Development:						
Agriculture, Dept.	26,268,800	28,177,300	30,957,700	30,856,800	41,364,100	57.5%
Commerce, Dept. *	24,620,300	23,205,400	0	0	0	-100.0%
Commerce and Labor, Dept.**	0	0	236,085,400	194,874,700	235,795,100	#DIV/0!
Finance, Dept.	2,984,600	3,338,000	3,583,600	4,345,100	4,805,200	61.0%
Industrial Commission	10,770,800	10,920,300	11,527,400	12,300,300	14,866,000	38.0%
Insurance, Dept.	5,451,300	5,721,200	5,560,800	6,438,100	7,346,600	34.8%
Labor, Dept. *	252,499,700	239,017,400	0	0	0	-100.0%
Public Utilities Commission	3,932,000	4,110,800	4,232,000	4,214,700	4,545,300	15.6%
Self-Governing Agencies	42,867,500	48,044,000	50,136,100	52,307,200	57,030,800	33.0%
Transportation Dept.	<u>419,504,800</u>	<u>421,599,400</u>	<u>454,769,200</u>	<u>489,771,200</u>	<u>599,809,600</u>	<u>43.0%</u>
Total Econ. Development	788,899,800	784,133,800	796,852,200	795,108,100	965,562,700	22.4%
Natural Resources:						
Environmental Quality, Dept.	37,845,400	42,712,300	49,734,800	52,783,300	59,360,900	156.9%
Fish and Game, Dept.	62,127,700	64,436,200	67,013,700	69,756,800	74,129,000	119.3%
Lands, Dept.	33,597,700	41,659,400	40,382,600	45,932,700	38,530,400	114.7%
Parks and Recreation, Dept.	29,160,600	25,033,100	27,305,200	33,017,700	102,205,700	350.5%
Water Resources, Dept.	<u>15,522,400</u>	<u>17,838,100</u>	<u>20,740,900</u>	<u>18,640,700</u>	<u>24,524,400</u>	<u>158.0%</u>
Total Natural Resources	178,253,800	191,679,100	205,177,200	220,131,200	298,750,400	67.6%
State Totals	\$4,614,328,000	\$4,853,975,400	\$5,090,218,800	\$5,344,578,000	\$5,994,812,400	29.9%

* FY 2008 Appropriation includes the Legislatures endorsement of the Governor's initiative of restoring Commerce and Labor into separate agencies. The two agencies were originally combined in FY 2005.

Idaho's General Fund Expenditure Limitation (67-6803)
(\$ thousands)

Fiscal Year	Economic Estimates	Unadjusted Percent Limit	Unadjusted Expenditure Limit	Expenditure Adjustments	Limitation Adjustment	Adjusted Percent Limit	Adjusted Expenditure Limit	Original Gen. Fund Approp. less One-time Money in App. (See Note)	Adj. Limit minus the Ongoing Gen. Fund Approp.
	Comm. Idaho Personal Income Est.								
1985	10,500,000	5.3333%	559,997	40,300	0.3838%	5.8144%	610,508	549,092	61,416
1986	11,400,000	5.3333%	607,996			5.8144%	662,837	587,676	75,161
1987	11,300,000	5.3333%	602,663			5.8144%	657,023	600,914	56,109
1988	12,000,000	5.3333%	639,996	(3,890)	-0.0324%	5.7819%	693,834	657,347	36,487
1989	12,650,000	5.3333%	674,662			5.7819%	731,416	683,249	48,167
1990	13,750,000	5.3333%	733,329			5.7819%	795,018	744,951	50,067
1991	15,430,000	5.3333%	822,928	1,508	0.0098%	5.7917%	893,662	886,369	7,293
1992	16,470,000	5.3333%	878,395	1,800	0.0109%	5.8026%	955,696	957,233	(1,537)
1993	17,700,000	5.3333%	943,994	800	0.0045%	5.8072%	1,027,869	1,007,149	20,720
1994	19,100,000	5.3333%	1,018,660			5.8072%	1,109,169	1,084,561	24,608
1995	21,175,000	5.3333%	1,129,326			5.8072%	1,229,668	1,223,445	6,223
1996	23,246,000	5.3333%	1,239,779	7,471	0.0321%	5.8393%	1,357,405	1,324,875	32,530
1997	23,947,000	5.3333%	1,277,165			5.8393%	1,398,339	1,394,750	3,589
1998	25,357,000	5.3333%	1,352,365			5.8393%	1,480,673	1,417,915	62,758
1999	26,860,000	5.3333%	1,432,524	55,630	0.2071%	6.0464%	1,624,068	1,581,619	42,449
2000	27,600,000	5.3333%	1,471,991			6.0464%	1,668,812	1,654,759	14,053
2001	29,500,000	5.3333%	1,573,324			6.0464%	1,783,693	1,777,374	6,319
2002	33,300,000	5.3333%	1,775,989			6.0464%	2,013,457	1,992,584	20,873
2003	33,750,000	5.3333%	1,799,989			6.0464%	2,040,666	1,944,159	96,507
2004	35,900,000	5.3333%	1,914,655			6.0464%	2,170,664	1,987,787	182,877
2005	37,800,000	5.3333%	2,015,987			6.0464%	2,285,546	2,075,634	209,912
2006	39,800,000	5.3333%	2,122,653			6.0464%	2,406,475	2,190,335	216,140
2007	44,000,000	5.3333%	2,346,652	250,646	0.5696%	6.6161%	2,911,070	2,337,271	573,799
2008	48,100,000	5.3333%	2,565,317			6.6161%	3,182,329	2,764,588	417,741

Explanation of Expenditure Adjustments: The law allows for adjustments to be made to the expenditure limit when the costs of a program are transferred between the state and local government, and when funds provided by the federal government to the state are eliminated or significantly reduced. The items listed below have been identified over the years as legitimate adjustments.

In FY 2007 (special session) the Legislature appropriated \$250.6 million for Public Schools to replace local maintenance and operations property tax levies.

In FY 1999 the Legislature appropriated \$930K for the State Appellate Public Defender to replace local property taxes.

In FY 1999 the Legislature changed 1995 law which replaced 0.1% of the Public School's maintenance and operations property tax levy with sales tax to General Fund appropriation (SB 1535). The FY 1999 appropriation to reflect this change was \$54,700K (SB 1564).

In FY 1996 the Legislature appropriated \$7,471K for the Catastrophic Health Care Program to replace local property taxes.

In FY 1993 annualizing the FY 1992 General Fund shift (HB 433 and 378) resulted in an additional \$800K in local property tax savings.

In FY 1992 the state replaced about \$1,800K in local property taxes with General Fund through the county indigency support provided in HB 433 as authorized in HB 378.

In FY 1991 the state replaced \$1,508K in Social Service Block Grant money with General Fund.

In FY 1988 the Circuit Breaker Property Tax Relief Program was moved from the General Fund to the sales tax (\$3,890K).

In FY 1985 the state replaced a 10% percent diversion of state sales tax to Public Schools with a direct General Fund appropriation (\$17,686K) and switched funding for the employer's share of Social Security from the sales tax to General Fund for Public Schools (\$21,777K) and Community Colleges (\$837K).

Note: Between FY 1989 and FY 1992 the Legislature included its estimate of the previous fiscal year's ending General Fund balance in the next year's appropriation to fund one-time items. Effective in FY 1995, the law was changed to exempt all one-time expenditures regardless of the fiscal year of the fund source. The last two columns reflect the removal of the projected surplus appropriated for one-time expenditures for fiscal years prior to 1995, and the removal of all one-time expenditures for fiscal years 1995 and beyond in order to calculate the ongoing General Fund expenditure amount, compared to the adjusted expenditure limit.